



Senate

General Assembly

January Session, 2013

File No. 181

Senate Bill No. 351

Senate, March 27, 2013

The Committee on Planning and Development reported through SEN. CASSANO, S. of the 4th Dist., Chairperson of the Committee on the part of the Senate, that the bill ought to pass.

AN ACT CONCERNING A STUDY OF THE LOCAL PROPERTY TAX ASSESSMENT PROCESS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (*Effective from passage*) From the effective date of this
2 section to February 5, 2014, the joint standing committee of the General
3 Assembly having cognizance of matters relating to planning and
4 development shall conduct a study of the local tax assessment process
5 with a goal of proposing legislation to improve such process. Such
6 study shall consider, without limitation, requiring:

7 (1) Any municipality that utilizes a computer-assisted mass
8 appraisal system to follow such system in a fair and consistent manner
9 for all properties and to document and identify any deviations from
10 such system and the reasons therefor;

11 (2) Any notice of assessment increase issued pursuant to section 12-
12 55 of the general statutes to include a description of the reasons for

13 such increase;

14 (3) Members of each board of assessment appeals to meet
15 qualification criteria and complete training to ensure such members
16 have an understanding of real property valuation and assessment; and

17 (4) Each board of assessment appeals to operate independently of
18 the assessor's office and to (A) adopt and publish rules of procedure,
19 and (B) issue all decisions in writing with an explanation of the basis
20 for each decision.

This act shall take effect as follows and shall amend the following sections:		
---	--	--

Section 1	<i>from passage</i>	New section
-----------	---------------------	-------------

PD *Joint Favorable*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact: None

Explanation

The bill, which requires the Planning and Development Committee to conduct a study of the local tax assessment process, is not expected to result in a fiscal impact to state.

The Out Years

State Impact: None

Municipal Impact: None



OLR Bill Analysis

SB 351

***AN ACT CONCERNING A STUDY OF THE LOCAL PROPERTY TAX
ASSESSMENT PROCESS.***

SUMMARY:

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable

Yea 18 Nay 0 (03/13/2013)